

SCHEDULE A-C

41A720A-C (10-07)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPORTIONMENT AND ALLOCATION - Continuation Sheet
(For corporations and pass-through entities taxable in Kentucky and taxable in another state)

Taxable Year Ending

___ / ___
Mo. Yr.

Regulations 103 KAR 16:090, 103 KAR 16:270 and 103 KAR 16:290

Attach to Form 720, Form 720S, Form 725, Form 765 or Form 765-GP.

► See instructions.



Name of Corporation or Pass-through Entity		Federal Identification Number				Kentucky Corporation/LLET Account Number	
		- - - - -				- - - - -	
	(A)	(B)	(C)	(D)	(E)	(F)	
	Partner, Member or Shareholder	Name _____ FEIN _____ KY Corp/LLET Acct. No. _____	Name _____ FEIN _____ KY Corp/LLET Acct. No. _____	Name _____ FEIN _____ KY Corp/LLET Acct. No. _____	Name _____ FEIN _____ KY Corp/LLET Acct. No. _____	Total	
1. Kentucky sales							
2. Total sales							
3. Line 1 divided by line 2							
4. Sales factor (line 3 multiplied by 2)							
5. Average value of Kentucky real/ tangible property							
6. Average value of total real/tangible property							
7. Property factor (line 5 divided by line 6)							
8. Kentucky payrolls							
9. Total payrolls							
10. Payroll factor (line 8 divided by line 9)							
11. Total (add lines 4, 7 and 10)							
12. Apportionment fraction—line 11 divided by 4 or the number of factors present (sales representing 2 factors). Enter on Schedule A, Section I, line 12.							



Instructions for Schedule A–C—Apportionment and Allocation—Continuation Sheet

COMPUTATION OF APPORTIONMENT FRACTION

Purpose of This Schedule – Schedule A-C is required if the corporation or limited liability pass-through entity filing the tax return is a partner, member, or shareholder of a limited liability pass-through entity or general partnership organized or formed as a general partnership after January 1, 2006; or if the general partnership filing the partnership income return is a partner or member of a pass-through entity.

Schedule A-C and Schedule A must be submitted with the applicable tax return (Form 720, Form 720S, Form 725, Form 765, or Form 765-GP).

If Schedule A-C is required, complete Section III and Section IV of Schedule A to determine average value of the corporation's, limited liability pass-through entity's, or general partnership's Kentucky real/tangible property and total real/tangible property. The average value of Kentucky's real/tangible property and total real/tangible property of the corporation, limited liability pass-through entity, or general partnership from Schedule A shall be included on Schedule A-C, Column (A), Lines 5 and 6. After Schedule A-C is completed, enter the amounts from Column (F), Lines 1, 2, 5, 6, 8 and 9 on the corresponding lines of Schedule A, Section I, Lines 1, 2, 5, 6, 8 and 9.

COMPUTATION OF APPORTIONMENT FACTOR

Column (A), Lines 1, 2, 5, 6, 8, and 9 should be computed in the same manner as Schedule A, Section I, lines 1, 2, 5, 6, 8 and 9, except that a corporation or limited liability pass-through entity that is a partner, member, or shareholder of a limited liability pass-through entity or general partnership organized or formed as a general partnership after January 1, 2006; or a general partnership that is a partner or member of a pass-through entity, the sales factor shall exclude the distributive share income from these entities. Attach a schedule showing a reconciliation of Kentucky sales and total sales less the distributive share income of each entity (include the name, federal employer identification number, and Kentucky Corporation/LLET account number, if applicable, of each entity) to the amounts entered in Column (A), Lines 1 and 2.

For a corporation or a limited liability pass-through entity enter the name; federal employer identification number; Kentucky Corporation/LLET account number, if applicable; Kentucky sales; total sales; average value of Kentucky real/tangible property; average value of total real/tangible property; Kentucky payrolls; and total payrolls from the Kentucky Schedule K-1 on the applicable lines of Columns (B) through (E) of each limited liability pass-through entity or general partnership organized or formed as a general partnership after January 1, 2006. Attach additional schedules as needed.

For a general partnership enter the name; federal employer identification number; Kentucky Corporation/LLET account number, if applicable; Kentucky sales; total sales; average value of Kentucky real/tangible property; average value of total real/tangible property; Kentucky payrolls; and total payrolls from the Kentucky Schedule K-1 on the applicable lines of Columns (B) through (E) of each limited liability pass-through entity or general partnership. Attach additional schedules as needed.

Line-By-Line Instructions for Column (F)

Line 1—Enter the total of the amounts on Line 1 in Columns (A) through (E).

Line 2—Enter the total of the amounts on Line 2 in Columns (A) through (E).

Lines 3 and 4—No entries are required for these lines.

Line 5—Enter the total of the amounts on Line 5 in Columns (A) through (E).

Line 6—Enter the total of the amounts on Line 6 in Columns (A) through (E).

Line 7—No entries are required for this line.

Line 8—Enter the total of the amounts on Line 8 in Columns (A) through (E).

Line 9—Enter the total of the amounts on Line 9 in Columns (A) through (E).

Lines 10, 11 and 12—No entries are required for these lines.

Enter the amounts from Column (F), Lines 1, 2, 5, 6, 8 and 9 on the corresponding line of Schedule A, Section I, Lines 1, 2, 5, 6, 8 and 9.